2020 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

City of Laconia/Assessors 45 Beacon St. East Laconia NH 02246

	Li	aconia, NH 03246	
Date:			
SECTION A. Party(ies) Applying	(Owner(s)/Taxpaye	er(s))	
Name:			
Mailing Address:		Email Addres	s:
Telephone No: (Work):		(Home):	
interest paid to the taxpayer must be Prior to the payment of an abatement	e reported by the mu nt with interest, the t number. Municipal	unicipality to the Internal F taxpayer shall provide the lities shall treat the social	be paid in accordance with RSA 76:17-a. Any Revenue Service, in accordance with federal law municipality with the applicant's social security security or federal tax identification information
SECTION B. Party's (ies') Repre	esentative if other t	than Person(s) applying (Also complete Section A)
Name(s):			<u> </u>
Mailing Address(es):			
Telephone Number(s): (Work):		(Home):	
SECTION C. Property(ies) for w	hich Abatement is	Sought	
For the property on which the abate	ment is sought, plea	se fill in the following:	
Map:	Block:		Lot:
Assessed Valuation: \$		Tax Account. #:	
Property Location:			

CODE OF THE CITY OF LACONIA CHAPTER 215, ARTICLE 1 § 215-1

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City. Passed and approved the 18th day of October 1990.

sought. Th		entire real property estate		atements for the other property(ies) have not been mining whether the appealed property is
Town Parc	el ID#	Street Address	Description	Assessment
SECTION	E. Reasons	for Abatement Applica	ition	
an assessminability to prove good April 1 of the	ent is disproper pay the tax. If the tax is described and the year appear appea	ortionate to market value This form can be utilized a abatement. To carry the led. The property's mar	e and the municipality's level I for either basis of requesting his burden, the taxpayer gene ket value would then be comp	". "Good cause" generally means: 1) establishing of assessment; or 2) establishing poverty and g an abatement. The taxpayer has the burden to exally must show what the property was worth on pared to the assessment by using the municipality's an essential part of most abatement applications.
high", "dis	proportionate		ent exceeds market value" are	ing your application. Statements such as "taxes too e insufficient. Generally, specificity requires the
a)	factual er supports	ror(s), please explain in your reasons. Examples e plans, appraisals, picti	detail. Please furnish the asse: Sketch of building(s) with o	erty (if you are appealing your assessment due to essor's office with any and all information, which utside dimensions, building contracts, surveys, ag land area or frontage, a deed or survey must be
b)		data the property's va or a professional opinio		date, supported by comparable sales, income
c)			s assessment exceeds the genvalue and the city-wide level	eral level of assessment shown by of assessment.
NOTE: If	you have an a	ppraisal or other docum	entation, please submit it with	h this application.
re		locating, refinancing, or		of taxes is appropriate as opposed to some other ublic assistance. Ansara v. City of Nashua, 118
(A		al sheets if needed.)		
SECTION		's(s') Opinion of Mark		
State your	opinion of the	market value of the prop	perty(ies) appealed as of Apri	ll 1 of the year under appeal.
Map/Block	/Lot#	/#/	Appeal Year Market Value \$_	
Map/Block	/Lot#		Appeal Year Market Value \$_	<u> </u>

SECTION G.	Sales, Rental and/or	Assessment Comparisons	<u>\$</u>		
	are relying upon to show o trable rental properties and				n income producing
Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
SECTION H. Certific	eation by Party(ies) Appl	ving			
Pursuant to BTLA Tax swear(s) under the pena my/our knowledge.	203.02(d), the applicant(solution of RSA ch. 641, the a	s) MUST sign the application has a good fait	ation. By signing h basis, and the fa	g below, the Party acts stated are tru-	(ies) certifies and e to the best of
Signature of Property C	owner(s) and Representativ				
Date:		X(Signature)			
		(Signature)			*
		X(Signature)			
		(Digitature)			
SECTION I. Certifica	tion and Appearance by	Representative (If other	than Party (ies)	Applying)	
By signing below, the a	pplying party's representat	tive certifies and swears u	nder penalties of	RSA ch. 641;	
	ns in Section H are true;				
	applying has (have) author form was provided to the		and has (have) sig	ned this applicati	on; and
		117 0			
Date:		X			=3
		(Representative's Sign			
	ion of Application* (CIT				
RSA 76:16, II states: the after notice of tax date	e municipality "shall revie ."	w the application and sha	ll grant or deny th	e application in v	writing by July 1
Abatement Request:	Granted	Revised Asse	essment \$		
	Denied				
	Date				
Signature of the Bo	ard of Assessors:		_		

FILING DEADLINE FOR 2020 LOCAL APPEAL: MARCH 1, 2021 BOARD OF TAX & LAND APPEALS/ SUPERIOR COURT: ON OR BEFORE SEPTEMBER 1, 2021

CITY OF LACONIA TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION

TAX YEAR 2020

**** PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM****

Dear Taxpayer:

- 1. Complete the application by typing or printing legibly in ink. This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.
- 2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service. Applications sent by facsimile or E-mail will not be accepted.
- DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)
- Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.
- Step Two:
 Step Three:

 Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

 Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:
 - 1. No earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
 - 2. No later than September 1 following the notice of tax.

FORM COMPLETION GUIDELINES:

- 1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
- 2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
- 3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
- 4. Make a copy of this document for your own records.

Form (Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

	The state of the s				
	Name (as shown on your income tax return)				
2	Business name/disregarded entity name, if different from above				
Print or type See Specific Instructions on page	Check appropriate box for federal tax classification:	Exemptions (see instructions):			
	☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐	Exempt payee code (if any)			
Print or type	Limited liability company, Enter the tax classification (C=C corporation, S=S corporation, P=partner	Exemption from FATCA reporting code (if any)			
Prin :	☐ Other (see instructions) ▶				
_ pecific	Address (number, street, and apt. or suite no.)	Requester's name a	ester's name and address (optional)		
See S	City, state, and ZIP code				
	List account number(s) here (optional)	<u> </u>			
	rt I Taxpayer Identification Number (TIN)		1		
	r your TIN in the appropriate box. The TIN provided must match the name given on the "Name oid backup withholding. For individuals, this is your social security number (SSN). However, fo	III IO	curity number		
resid	ent alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other es, it is your employer identification number (EIN). If you do not have a number, see <i>How to ge</i>	.			
TIN c	on page 3.	-			
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.			identification number		
nunn	ser to enter.	,	-		
Pa	Olegania in Caracita in Caraci				
	er penalties of perjury, I certify that:				
1. Th	ne number shown on this form is my correct taxpayer identification number (or I am waiting for	a number to be is	sued to me), and		
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and					
3. la	am a U.S. citizen or other U.S. person (defined below), and				
4. Th	e FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting	g is correct.			
beca intere gene	ification instructions. You must cross out item 2 above if you have been notified by the IRS to use you have failed to report all interest and dividends on your tax return. For real estate transfest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to rally, payments other than interest and dividends, you are not required to sign the certification actions on page 3.	actions, item 2 doe o an individual reti	es not apply. For mortgage rement arrangement (IRA), and		

General Instructions

Signature of

U.S. person ▶

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

Sign

Here

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien,

Date ▶

- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.